IN THE HIGH COURT OF UTTARANCHAL AT NAINITAL

Income Tax Appeal No. 520 of 2001

1. The Commissioner of Income Tax, Dehradun.
2. The Income Tax Officer, Special Ward, Dehradun. ……. Appellants

Versus

M/s Reading & Bates Exploration Co.,
as agent of Mr. R.J. Temple,
C/o M/s Arthur Anderson & Company,
426, World Trade Centre,
Barakhanba Lane, New Delhi ……Respondent

Mr. S.K. Posti, Advocate for appellants.
None for the respondent.

Coram: Hon'ble S.H. Kapadia, C.J.
Hon'ble M.M. Ghildiyal, J.

Date: 03.11.2003

PC:-

Affidavit proving service taken on record.

The matter is squarely covered by our decision dated 9th October 2003 in Income Tax Act Appeal No. 57 of 2002; The Commissioner of Income Tax, Meerut & another V/s SEDCO Forex International Drilling Co. Ltd..

The question raised before us is as follows:-

QUESTIONS:

(1) "Whether, free food, beverages and boarding on the rig was not a perquisite under section 17(2)(iii) of the Income Tax Act?"

ANSWER:

In view of our above judgment, we answer both the question in the affirmative that is in favour of the assessee and against the Department.

Appeal disposed of. No order as to costs.

(M.M. Ghildiyal, J.) **(S.H. Kapadia, C.J.)**

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